



U.S. Department of Justice

United States Attorney
Southern District of New York

The conference scheduled for April 16, 2025 is adjourned sine die. The briefing schedule is granted. The Clerk of Court is respectfully requested to terminate ECF 10 and ECF 12.

Date: April 14, 2025
New York, NY

SO ORDERED


ROBYN F. TARNOFSKY
UNITED STATES MAGISTRATE JUDGE

By ECF

The Honorable Robyn F. Tarnofsky
United States Magistrate Judge
Daniel Patrick Moynihan United States Courthouse
500 Pearl Street
New York, NY 10007

Re: *Senvest Master Fund, L.P. et al. v. United States of America*,
25 Civ. 1421 (GHW) (RFT)

Dear Judge Tarnofsky:

This Office represents respondent United States of America (the “Government”) in the above-referenced petition brought by petitioners Senvest Master Fund, L.P. and Senvest Technology Partners Master Fund, L.P. (jointly, “Petitioners”) under 26 U.S.C. § 7609 to quash the Internal Revenue Service’s (“IRS”) administrative summonses to third parties Morgan Stanley & Company LLC and Morgan Stanley Fund Services USA LLC. The parties are in receipt of the Court’s Scheduling Order dated April 10, 2025 (Dkt. No. 6), which has scheduled an initial telephonic conference on April 16, 2025, at 10:00 a.m. The parties met and conferred shortly after receiving the Court’s Scheduling Order, and write respectfully to request the following: (1) that the April 16, 2025 telephonic conference be adjourned without a date based on the anticipated motion practice addressed herein, or in the alternative that the Court adjourn the conference from April 16 to a date and time convenient for the Court and the parties during the week of April 21, because the undersigned will be on leave next week; and (2) that the Court approve the proposed briefing schedule to permit the Court to adjudicate Petitioners’ request to quash the IRS summonses. This is the Government’s first request for an adjournment of the initial conference. Counsel for Petitioners consent to these requests.

Because this is a petition to quash the IRS summonses under 26 U.S.C. § 7609, no discovery or evidentiary hearings are necessary, and the parties anticipate resolving the petition based on briefing and affidavits (if any) to be filed with the parties’ briefs. *See United States v. Tiffany Fine Arts, Inc.*, 718 F.2d 7, 14 (2d Cir. 1983) (“Unless a taxpayer opposing enforcement of a summons makes a substantial preliminary showing of an alleged abuse, neither an evidentiary hearing nor limited discovery need be ordered by the district court.”) (citation and

¹ The Government’s letter filed earlier today at Dkt. No. 10 contained two errors on page 2 in the dates for the Government’s proposed briefing schedule. This revised letter corrects those errors. We apologize for the mistake and for any inconvenience to the Court.

internal quotation marks omitted). Accordingly, the Government intends to file a motion to deny the petition, and in consultation with Petitioners, has proposed the following briefing schedule for the Court's consideration and approval.

- Government's motion to deny: Wednesday, May 14, 2025²
- Petitioners' opposition: Friday, June 13, 2025
- Government's reply: Friday, June 27, 2025

Further, in light of the parties' intent to resolve this matter through briefing and without the need for discovery, and because the parties do not have any disputes to present to the Court at this time, the parties request that the April 16, 2025 telephonic conference be adjourned without date. Should the Court wish to hear from the parties prior to briefing this matter, however, in light of the leave that I am taking next week, the parties respectfully request permission to appear for a conference before the Court during the week of April 21, 2025.

We thank the Court for its consideration of this letter.

Respectfully,

MATTHEW PODOLSKY
Acting United States Attorney

By: /s/ Tomoko Onozawa
TOMOKO ONOZAWA
Assistant United States Attorneys
Tel.: (212) 637-2721
E-mail: Tomoko.Onozawa@usdoj.gov

cc: Counsel of Record (By ECF)

² Under Rule 12(a)(2) of the Federal Rules of Civil Procedure, the Government's response to the petition is due "within 60 days after service [of the petition] on the United States attorney." Fed. R. Civ. P. 12(a)(2). However, Petitioners' counsel has represented to the Government that the United States was inadvertently not served in accordance with Rule 4(i) of the Federal Rules of Civil Procedure, which requires a copy of the petition to be sent by registered or certified mail to this Office and to the Attorney General of the United States. Fed. R. Civ. P. 4(i)(1)(A)–(B). Accordingly, the Government's 60-day time to respond to the petition has not started to run. Petitioners have further represented to the Government that a copy of the petition has been sent to this Office and the Attorney General by certified mail on April 10, 2025. Based on this representation, the Government's proposed May 14, 2025 response date for the petition will be timely.